

CAPITAL PROJECTS FUNDS



CITY OF
CHULA VISTA

CAPITAL PROJECT FUNDS

Capital Projects Funds are utilized to account for resources used for the acquisition and construction of capital facilities by the City, with the exception of those assets financed by proprietary funds.

Development Impact Fees

These funds were established as depositories for various development impact fees. The fees are levied against all new development in the City in order to pay for the construction or improvement of public facilities as a result of City growth.

Fund 591 – Transportation Development Impact Fee

The Transportation Development Impact Fee (TDIF) is levied against all new development in the City east of I-805 to fund the construction of transportation improvements, as necessitated by growth in the eastern portion of the City.

Funds 542, 543, 551, 553 – Sewer and Drainage Development Impact Fees

These fees are levied against new development in specific areas of the City, based upon the drainage or sewer facility their project will generate an impact on. The monies collected are used to fund construction of public improvements designed to increase the capacity of the subject facilities, allowing the City to maintain service levels with increased demand. Included DIF programs are the Telegraph Canyon Sewer Basin DIF, the Telegraph Canyon Drainage DIF, the Pumped Flow Sewer DIF, and the Salt Creek Sewer Basin DIF.

Funds 571-582 – Public Facilities Development Impact Fees

The Public Facilities Development Impact Fee (PFDIF) is levied against new development throughout the City to mitigate the impacts of growth on the City's public services. The monies collected are used in the construction of new, and renovation of existing, public facilities.

Assessment District Improvement Funds

These funds were established as depositories for monies received from issuance of bonds for various assessment districts. The monies are used to finance the construction of public works improvements in the related districts. Included in this group are funds 501 through 516.

Miscellaneous Capital Improvement Program Funds

Funds 713 and 714 – Capital Improvement Project Funds

The Capital Improvement Funds were established to set aside monies for capital improvement projects. These funds do not generate revenues from any source except by transfer from other funds and interest earned on monies in the funds. Monies transferred to the funds are expended for budgeted capital improvement projects and monies remaining after completion of a project are transferred back to the fund from which the project was originally financed.

Fund 715 – Park Acquisition and Development

This fund is a depository for fees collected from subdividers for the purpose of providing park and recreational facilities directly benefiting and serving the residents of the regulated subdivision.

Fund 717 – Residential Construction Tax

This fund is a depository for fees levied for the construction, replacement, or conversion of all dwelling units within the City including hotels and motels.

Fund 723 – Bicycle Facilities

This fund is a depository for local Transportation Development Act funds, Article 3.0, received from the County for the purpose of bicycle related programs; these funds must be applied for.

Fund 733 – Sewer Facility Replacement

This fund is a depository for a portion of the revenue derived from the monthly sewer service charge. Monies in this fund shall be used solely for the purpose of refurbishment and/or replacement of sewerage facilities including related evaluation, engineering and utility modification costs.

Fund 735 – Transportation Partnership

This fund is a depository for the revenues received from the State and Local Transportation Partnership Program. Funds must be spent on street purposes.

Fund 737 – Transportation Equity Act 21

This fund is a depository for revenues received from the federal government under the Transportation Equity Act of the 21st Century. Funds must be spent on street purposes.

Fund 739 – Traffic Congestion Relief

This fund is a depository for revenues allocated to the City under Streets and Highways Code Section 2182 and Revenue and Taxation Code Section 7104. Funds must be expended for maintenance or reconstruction of public streets and roads no later than the end of the fiscal year following the fiscal year in which the allocation is received. Any funds not expended within that period must be returned to the State Controller.

TRANSPORTATION DIF FUNDS 590

EXPENDITURES

	FY 2004 ACTUAL	FY 2005 AMENDED	FY 2006 ADOPTED	FY 2007 ADOPTED
Supplies and Services	177,399	511,470	466,220	466,220
Other Expenses	2,250,702	4,029,981	838,752	827,768
Capital	0	0	80,000	0
Transfers Out	13,285	20,210,349	8,263	7,108
CIP Project Expenditures	1,657,703	-4,126,780	265,000	400,000
EXPENDITURE TOTALS	\$4,099,089	\$20,625,020	\$1,658,235	\$1,701,096

Expenditures by Fund

FUND	FY 2004 ACTUAL	FY 2005 AMENDED	FY 2006 ADOPTED	FY 2007 ADOPTED
591 Transportation DIF	2,621,426	-3,197,369	1,584,100	1,645,876
592 Interim SR125 DIF	1,477,663	23,822,389	74,135	55,220
EXPENDITURE TOTALS	\$4,099,089	\$20,625,020	\$1,658,235	\$1,701,096

REVENUES

	FY 2004 ACTUAL	FY 2005 PROJECTED	FY 2006 ADOPTED	FY 2007 ADOPTED
Use of Money & Property	224,260	-914,008	852,932	852,932
Revenue from Other Agencies	0	800,000	0	0
Development Impact Fees	5,429,628	5,641,277	1,000,000	1,000,000
REVENUE TOTALS	\$5,653,888	\$5,527,269	\$1,852,932	\$1,852,932

Revenues by Fund

FUND	FY 2004 ACTUAL	FY 2005 PROJECTED	FY 2006 ADOPTED	FY 2007 ADOPTED
591 Transportation DIF	2,892,886	5,377,269	1,614,849	1,614,849
592 Interim SR125 DIF	2,761,002	150,000	238,083	238,083
REVENUE TOTALS	\$5,653,888	\$5,527,269	\$1,852,932	\$1,852,932

PUBLIC FACILITIES DIF 560

EXPENDITURES

	FY 2004 ACTUAL	FY 2005 AMENDED	FY 2006 ADOPTED	FY 2007 ADOPTED
Personnel Services	0	50,000	52,600	52,683
Supplies and Services	119,765	413,923	539,475	453,475
Other Expenses	867,926	1,444,081	1,351,004	1,386,284
Capital	516,540	756,616	1,006,016	589,016
Transfers Out	2,378,692	4,526,172	5,791,119	5,001,016
CIP Project Expenditures	9,079,085	30,052,254	371,620	0
EXPENDITURE TOTALS	\$12,962,008	\$37,243,046	\$9,111,834	\$7,482,474

Expenditures by Department

DEPT	FY 2004 ACTUAL	FY 2005 AMENDED	FY 2006 ADOPTED	FY 2007 ADOPTED
567 DIF-Adamo Property Acquisition	40,294	41,503	42,748	44,030
571 General Administration	772,271	1,288,281	1,350,104	1,384,267
572 Civic Center Expansion	3,221,080	4,492,595	496,995	1,904,350
573 Police Facilities Remodel	1,024,903	1,182,705	2,422,125	2,381,428
574 Corporation Yard Relocation	2,043,001	2,008,598	1,931,621	1,526,548
575 Library for Eastern Territory	37,302	11,305,262	2,184,748	30,000
576 Fire Suppression Sys Expansion	4,953,073	1,557,486	270,610	143,743
577 Geographic Information System	297	30,000	120,000	20,000
578 Mainframe Computer Expansion	13,483	11,814	59,263	8,108
579 Telephone Switch Expansion	8,614	5,000	23,172	5,000
581 Records Management System	39,235	15,000	15,000	15,000
582 Recreation Facilities	808,455	15,304,802	195,448	20,000
EXPENDITURE TOTALS	\$12,962,008	\$37,243,046	\$9,111,834	\$7,482,474

PUBLIC FACILITIES DIF 560

REVENUES

	FY 2004 ACTUAL	FY 2005 PROJECTED	FY 2006 ADOPTED	FY 2007 ADOPTED
Use of Money & Property	345,798	953,094	1,037,598	1,037,598
Development Impact Fees	16,607,653	9,719,598	9,735,315	9,735,315
Other Revenue	885	0	0	0
Transfers In	0	6,820,450	0	0
REVENUE TOTALS	\$16,954,336	\$17,493,142	\$10,772,913	\$10,772,913

Revenues by Department

DEPT	FY 2004 ACTUAL	FY 2005 PROJECTED	FY 2006 ADOPTED	FY 2007 ADOPTED
567 DIF-Adamo Property Acquisition	111	25,517	18,012	18,012
571 General Administration	439,509	376,686	377,037	377,037
572 Civic Center Expansion	3,397,012	9,312,147	2,414,840	2,414,840
573 Police Facilities Remodel	3,321,810	2,020,519	2,041,588	2,041,588
574 Corporation Yard Relocation	2,641,445	1,234,251	1,241,401	1,241,401
575 Library for Eastern Territory	2,571,257	2,078,913	2,091,829	2,091,829
576 Fire Suppression Sys Expansion	1,496,708	496,381	498,902	498,902
577 Geographic Information System	24,628	51,699	51,722	51,722
578 Mainframe Computer Expansion	18,835	22,889	22,904	22,904
579 Telephone Switch Expansion	25,115	48,251	47,483	47,483
581 Records Management System	23,486	17,067	17,086	17,086
582 Recreation Facilities	2,994,420	1,808,822	1,950,109	1,950,109
REVENUE TOTALS	\$16,954,336	\$17,493,142	\$10,772,913	\$10,772,913

SEWER DIF FUNDS 540

EXPENDITURES

	FY 2004 ACTUAL	FY 2005 AMENDED	FY 2006 ADOPTED	FY 2007 ADOPTED
Supplies and Services	0	0	80,418	80,418
Other Expenses	6,264	132,751	101,902	102,845
Transfers Out	3,282	2,671	2,116	1,831
CIP Project Expenditures	1,695,304	360,200	351,000	0
EXPENDITURE TOTALS	\$1,704,850	\$495,622	\$535,436	\$185,094

Expenditures by Fund

FUND	FY 2004 ACTUAL	FY 2005 AMENDED	FY 2006 ADOPTED	FY 2007 ADOPTED
541 Tel Cyn Sewer Basin Plan DIF	15,376	14,731	12,904	13,291
542 Tel Cyn Drainage Plan DIF	26,462	19,154	359,956	8,876
543 Pumped Sewer Dev Impact Fee	0	82,918	80,418	80,418
551 Poggi Cyn Sewer Basin DIF	135,955	374,756	15,082	15,384
553 Salt Creek Sewer Basin DIF	1,527,057	4,063	67,076	67,125
EXPENDITURE TOTALS	\$1,704,850	\$495,622	\$535,436	\$185,094

REVENUES

	FY 2004 ACTUAL	FY 2005 PROJECTED	FY 2006 ADOPTED	FY 2007 ADOPTED
Use of Money & Property	-72,546	627,391	392,150	392,150
Development Impact Fees	1,454,153	1,611,299	1,486,700	1,486,700
REVENUE TOTALS	\$1,381,607	\$2,238,690	\$1,878,850	\$1,878,850

Revenues by Fund

FUND	FY 2004 ACTUAL	FY 2005 PROJECTED	FY 2006 ADOPTED	FY 2007 ADOPTED
541 Tel Cyn Sewer Basin Plan DIF	59,008	100,000	80,436	80,436
542 Tel Cyn Drainage Plan DIF	156,204	147,194	157,437	157,437
543 Pumped Sewer Dev Impact Fee	121,838	67,252	11,063	11,063
551 Poggi Cyn Sewer Basin DIF	739,432	593,453	584,546	584,546
553 Salt Creek Sewer Basin DIF	305,125	1,330,791	1,045,368	1,045,368
REVENUE TOTALS	\$1,381,607	\$2,238,690	\$1,878,850	\$1,878,850

OTHER DIF FUND 580

EXPENDITURES

	FY 2004 ACTUAL	FY 2005 AMENDED	FY 2006 ADOPTED	FY 2007 ADOPTED
Other Expenses	144,231	773,194	1,096,148	1,096,332
EXPENDITURE TOTALS	\$144,231	\$773,194	\$1,096,148	\$1,096,332

Expenditures by Fund

FUND	FY 2004 ACTUAL	FY 2005 AMENDED	FY 2006 ADOPTED	FY 2007 ADOPTED
587 OR Vlg Pedestrian Ramp DIF Fnd	144,231	773,194	1,091,148	1,091,182
588 OR Vlg11 Pedestrian Bridge DIF	0	0	5,000	5,150
EXPENDITURE TOTALS	\$144,231	\$773,194	\$1,096,148	\$1,096,332

REVENUES

	FY 2004 ACTUAL	FY 2005 PROJECTED	FY 2006 ADOPTED	FY 2007 ADOPTED
Use of Money & Property	15,719	68,756	61,539	61,539
Development Impact Fees	553,333	690,707	1,082,105	1,082,105
REVENUE TOTALS	\$569,052	\$759,463	\$1,143,644	\$1,143,644

Revenues by Fund

FUND	FY 2004 ACTUAL	FY 2005 PROJECTED	FY 2006 ADOPTED	FY 2007 ADOPTED
587 OR Vlg Pedestrian Ramp DIF Fnd	173,152	401,809	788,925	788,925
588 OR Vlg11 Pedestrian Bridge DIF	395,900	357,654	354,719	354,719
REVENUE TOTALS	\$569,052	\$759,463	\$1,143,644	\$1,143,644

ASSESS DIST IMPROVEMENT FUNDS 500

EXPENDITURES

	FY 2004 ACTUAL	FY 2005 AMENDED	FY 2006 ADOPTED	FY 2007 ADOPTED
Transfers Out	0	0	41,000	8,937
CIP Project Expenditures	135,874	-35,989	0	0
EXPENDITURE TOTALS	\$135,874	-\$35,989	\$41,000	\$8,937

Expenditures by Fund

FUND	FY 2004 ACTUAL	FY 2005 AMENDED	FY 2006 ADOPTED	FY 2007 ADOPTED
507 Otay Valley Rd AD 90-2 Improv	135,874	-35,989	0	0
515 Twin Oaks Ave AD 96-1 Improv	0	0	30,000	6,894
516 Oxford St AD 97-1 Improv	0	0	11,000	2,043
EXPENDITURE TOTALS	\$135,874	-\$35,989	\$41,000	\$8,937

REVENUES

	FY 2004 ACTUAL	FY 2005 PROJECTED	FY 2006 ADOPTED	FY 2007 ADOPTED
Use of Money & Property	2,625	46,415	0	0
Other Revenue	9,162	1,235	8,937	8,937
REVENUE TOTALS	\$11,787	\$47,650	\$8,937	\$8,937

Revenues by Fund

FUND	FY 2004 ACTUAL	FY 2005 PROJECTED	FY 2006 ADOPTED	FY 2007 ADOPTED
501 Otay Lakes Rd AD 88-2 Improv	230	0	0	0
503 East H St AD 87-1 Improv	581	0	0	0
507 Otay Valley Rd AD 90-2 Improv	-3,254	1,291	0	0
512 EL Greens II AD 94-1 Improv	4,085	37,878	0	0
515 Twin Oaks Ave AD 96-1 Improv	7,903	6,959	6,894	6,894
516 Oxford St AD 97-1 Improv	2,242	1,522	2,043	2,043
REVENUE TOTALS	\$11,787	\$47,650	\$8,937	\$8,937

SEWER FACILITY REPLACEMENT FUND 733

EXPENDITURES

	FY 2004 ACTUAL	FY 2005 AMENDED	FY 2006 ADOPTED	FY 2007 ADOPTED
Capital	0	232,442	0	0
Transfers Out	0	82,990	107,310	107,310
CIP Project Expenditures	226,806	2,300,000	576,650	300,000
EXPENDITURE TOTALS	\$226,806	\$2,615,432	\$683,960	\$407,310

REVENUES

	FY 2004 ACTUAL	FY 2005 PROJECTED	FY 2006 ADOPTED	FY 2007 ADOPTED
Use of Money & Property	36,848	190,634	194,909	194,909
Charges for Services	579,817	153,103	1,143,400	1,143,400
Transfers In	0	51,200	179,277	179,277
REVENUE TOTALS	\$616,665	\$394,937	\$1,517,586	\$1,517,586

TRANSPORTATION PARTNERSHIP FUND 735

EXPENDITURES

	FY 2004 ACTUAL	FY 2005 AMENDED	FY 2006 ADOPTED	FY 2007 ADOPTED
Transfers Out	3,282	2,671	2,116	1,731
EXPENDITURE TOTALS	\$3,282	\$2,671	\$2,116	\$1,731

REVENUES

	FY 2004 ACTUAL	FY 2005 PROJECTED	FY 2006 ADOPTED	FY 2007 ADOPTED
Use of Money & Property	-17,203	35,791	0	0
Revenue from Other Agencies	0	-25,915	0	0
REVENUE TOTALS	-\$17,203	\$9,876	\$0	\$0

MISCELLANEOUS CIP FUNDS 700

EXPENDITURES

	FY 2004 ACTUAL	FY 2005 AMENDED	FY 2006 ADOPTED	FY 2007 ADOPTED
Supplies and Services	25,450	0	0	0
Other Expenses	4,375	50,000	50,000	50,000
Transfers Out	145,502	6,934,236	152,812	772,471
CIP Project Expenditures	24,440,505	42,175,973	1,901,523	700,000
EXPENDITURE TOTALS	\$24,615,832	\$49,160,209	\$2,104,335	\$1,522,471

Expenditures by Fund

FUND	FY 2004 ACTUAL	FY 2005 AMENDED	FY 2006 ADOPTED	FY 2007 ADOPTED
713 Capital Improvement Projects	111,528	-5,000,000	0	0
714 CIP - Fiscal Agent	21,358,766	32,874,542	0	0
715 Park Acquisition & Development	1,205,037	19,686,088	169,880	50,000
717 Resid. Construction/Conversion	1,761,158	1,389,233	1,784,455	1,372,471
723 Bicycle Facilities	179,343	210,346	150,000	100,000
EXPENDITURE TOTALS	\$24,615,832	\$49,160,209	\$2,104,335	\$1,522,471

REVENUES

	FY 2004 ACTUAL	FY 2005 PROJECTED	FY 2006 ADOPTED	FY 2007 ADOPTED
Other Local Taxes	1,664,625	1,200,000	1,200,000	1,200,000
Use of Money & Property	1,744,963	32,244,140	1,074,087	1,074,087
Revenue from Other Agencies	112,050	72,119	64,000	64,000
Development Impact Fees	19,980,662	3,930,711	1,400,000	1,400,000
Other Revenue	0	0	100,000	100,000
Transfers In	18,230	0	0	0
REVENUE TOTALS	\$23,520,530	\$37,446,970	\$3,838,087	\$3,838,087

Revenues by Fund

FUND	FY 2004 ACTUAL	FY 2005 PROJECTED	FY 2006 ADOPTED	FY 2007 ADOPTED
713 Capital Improvement Projects	-11,380	20,274	0	0
714 CIP - Fiscal Agent	897,250	31,985,823	14,950	14,950
715 Park Acquisition & Development	20,832,291	4,061,982	2,303,590	2,303,590
717 Resid. Construction/Conversion	1,687,522	1,360,586	1,431,783	1,431,783
723 Bicycle Facilities	114,847	18,305	87,764	87,764
REVENUE TOTALS	\$23,520,530	\$37,446,970	\$3,838,087	\$3,838,087



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